

In the Abstract:**Please amend the Abstract as follows:**

~~The present invention is directed to a signal processing apparatus that enables for processing multiple signals, such as audio signals, and for controlling multiple external target devices (for example, an audio recorder) to be controlled by operating elements to be set so as to match the user's feeling of operation, thus allowing a user to perform operations with ease. In accordance with a preferred embodiment, a A-signal from an external device (for example, a recorder) connected to one of a plurality of the input ports which is connected to the external device is inputted of the signal processing apparatus can be inputted to a corresponding one of a plurality of input channels through the connected input port input channel. In accordance with a preferred embodiment, A plurality of the signal processing apparatus include faders that correspond to the plurality of input channels, respectively. and Based on an operation of each fader, a GPI/O transmits causes the transmission a control signal to one of the the connected external devices to be controlled by the operated fader, to control the external device. The external device to be controlled by each fader is determined based on the connections between the input ports and the input channels. For example, if any input port is patched to an input channel corresponding to the operated fader and is set for a fader start/stop, the external device connected to a GPIout set in association with the patched input port is selected as the device to be controlled by the operated fader.~~